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Damania & Varaiya
Chartered Accountants

GST ALERT XXIII

Movement of goods from to and through Gujarat State

Attached copy of order of Hon. Commissioner of State Tax-Gujarat State specifying procedure in the captioned matter.

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Date: 12th July, 2017

ORDER
COMMISSIONER OF STATE TAX
GUJARAT STATE, AHMEDABAD
Dated the 30th June, 2017.

No. VU/GST-2017/333

Whereas the movement of goods covered under the Goods and Services Tax will henceforth be governed by Section 68 of the Gujarat Goods and Services Tax Act, 2017(Guj. 25 of 2017), hereinafter referred to as "the Act" thereby doing away with the system of notified check posts under the existing law,

Whereas, Section 68 of the Act, specifies that the person in charge of a conveyance carrying any consignment of goods of value exceeding such amount as may be specified to carry with him such documents and such devices as may be prescribed,

Whereas rule-138 of the Gujarat Goods and Services Tax Rules, 2017, specifies that till such time as an E-way bill system is developed and approved by the Council, the Government may, by notification, specify the documents that the person in charge of a conveyance carrying any consignment of goods shall carry while the goods are in movement or in transit storage,

Whereas the Government of Gujarat, vide Notification No. (GHN-50) GSTR-2017(4)/TH dated 30th June, 2017 notified the documents as mentioned under rule 51 and rule 52 of the existing Gujarat Value Added Tax Rules, 2006 with modifications required under the Gujarat Goods and Services Tax Act, 2017 and the Gujarat Goods and Services Tax Rules, 2017 shall be the documents that the person in charge of a conveyance carrying consignment of goods shall carry while the goods are in movement or in transit storage,

Whereas the Commissioner of State Tax, Gujarat State vide Order No. GSL/S.5(1)B.1 dated 23rd June, 2017 and Notification No. EST/1/Jurisdiction/ B.2052 dated the 29th June, 2017 has specified the proper officers of validation units,

the following is the procedure that needs to be followed:

1. Every movement of supply of goods, from, to and through the State, shall be accompanied by electronically generated Form 402, Form 403 or Form 405 (as may be applicable) as specified in Rules 51 and 52 of the Gujarat Value Added Tax Rules 2006 respectively, appearing on the departmental website namely, www.commercialtax.gujarat.gov.in before the

movement of goods commences (in case of declarations in Form 402 and Form 403) and before entering the State (in case of the Transit pass in Form 405).

2. Authenticating the movement of goods by road:-

The Form 402, Form 403 or Form 405 generated on the website **may** authenticate the movement of supply of goods when the Form or the unique code which identifies the relevant Form, along with documents are produced and same are verified and inspected by proper officer of Validation Unit.

3. Authenticating the movement of goods other than by road:-

In such cases, Form 402 or Form 403 generated on the website **may** authenticate the movement of supply of goods when the Form or the unique code which identifies the relevant Form, along with documents are produced and same are verified by the proper officer under whose jurisdiction such person is located.

4. A person in charge of a conveyance carrying any taxable goods shall also carry duplicate copy of invoice as specified in sub-rule (1) of rule 48 or as the case may be, duplicate copy of delivery challan as specified in rule 55 of the Gujarat Goods and Services Tax Rules, 2017.

5. In order to ensure that there are no instances of the misuse of this facility, the Forms generated shall be valid for the period mentioned below.

Type of Form	Validity period
Form-402	Up to 72 hours from generating form, from the website and producing the same to the proper officer, Validation Unit. In case of contingency, when the goods carried is transferred and taken by another conveyance, than in that case, further 72 hours.
Form-403	15 days from generating form, from the website and producing the same to the proper officer, Validation Unit.
Form-405 (Transit Pass)	15 days from generating form, from the website and producing the same to the Proper officer, Validation Unit.
Form-405 (Transit Pass)	72 hours from production of the form to the proper officer, first Validation Unit to produce the same to the proper officer, last Validation Unit. In case of contingency, when the goods carried is transferred and taken by another conveyance, then in that case, further 72 hours.

Form-402-403 (Movement other than by road)	For goods under transport other than by road like railway, port, air cargo, form 402, form 403 shall have to be generated through this system and person will have to get form verification from the proper officer under whose jurisdiction such person is located.
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6. Instances of non-compliance of this Order or entering of wrong data will invite penalties under section 122, section 129, section 130, as may be applicable and is also liable to be proceeded against under sections 132 of the Act.

This Order shall be effective from 1st July, 2017.

Sd/-

(P. D. Vaghela)

**Commissioner of State Tax
Gujarat State, Ahmedabad.**

Copy Forwarded to:-

1. Additional Chief Secretary, Finance Deptt., Sachivalaya, Ganghinagar.
2. Secretary, Economic Affairs, Finance Deptt., Sachivalaya, Ganghinagar.
3. Deputy Secretary, Finance Deptt., Sachivalaya, Ganghinagar..
4. All officers of the State Tax Department.
5. All Branches of this Office.
6. Deputy Commissioner of State Tax, (Training), Gujarat State, Ahmedabad.



**Joint Commissioner of State Tax
(Enforcement),
Gujarat State, Ahmedabad**